

Article - Tax - Property

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§7-211.2.

(a) In this section, “national defense” includes homeland security.

(b) Personal property or real property is not subject to property tax if the federal government holds at least a 50% interest in the property, or the entity that owns the property, and the property:

(1) is situated on land that is owned by the federal government and located within the defined boundaries of a military installation; and

(2) is used for national defense purposes or for housing for military personnel and their families.

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